

**AMENDMENTS TO THE CLAIMS**

The listing of claims below replaces all prior versions of claims in the application.

1-2. (Canceled)

3. (Previously Presented) A method of manufacturing polarizer, comprising the steps of:  
dyeing a polyvinyl alcohol-based film with iodine;  
uniaxially stretching the iodine-dyed polyvinyl alcohol-based film in an aqueous boric acid solution containing an iodide at a concentration of 4 to 12% by weight; and  
subsequently washing the film with an aqueous solution containing an iodide at a concentration of 0.8 to 2.5% by weight;  
wherein the resulting polarizer has a single transmittance of 43% or more, a polarizing efficiency of 99.9% or more, and  
a dichroic ratio of 30 or more, wherein the dichroic ratio is calculated from a parallel transmittance (Tp) and a crossed transmittance (Tc) at a wavelength of 440 nm according to the following formula:

dichroic ratio= $\{\log_{10}(1/k_2)\}/\{\log_{10}(1/k_1)\}$ , where

$k_1=1/2 \cdot \sqrt{2 \times [(Tp+Tc)^{1/2} + (Tp-Tc)^{1/2}]}$  and

$k_2=1/2 \cdot \sqrt{2 \times [(Tp+Tc)^{1/2} - (Tp-Tc)^{1/2}]}$ ,

and, an iodine content is of 1.5 to 2.5% by weight and a potassium content is of 0.2 to 0.6% by weight.

4-6. (Canceled)

7. (Previously Presented) The method of manufacturing polarizer according to Claim 3, wherein the iodide is potassium iodide.

8. (Previously Presented) The method of manufacturing polarizer according to Claim 3, wherein the iodine dyeing step is performed together with a stretching pre-step.

9-19. (Canceled)